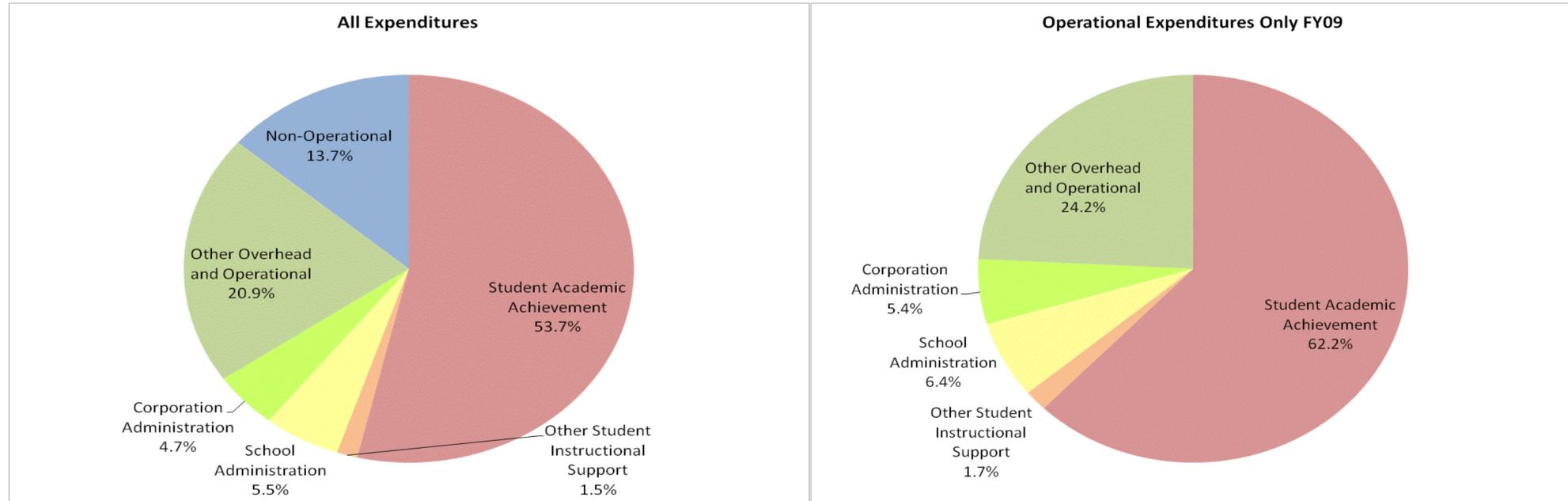


**School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data  
Spencer-Owen Community Schools (6195)**

Spencer-Owen Community Schools (6195)

Student Instructional Category	FY 1999	FY99 % of Total Exp	FY 2006	FY06 % of Total Exp	FY 2008	FY08 % of Total Exp	FY 2009	FY09 % of Total Exp
Student Academic Achievement	\$12,433,897	43.0%	\$16,303,977	52.1%	\$17,415,260	55.2%	\$17,215,502	53.7%
Student Instructional Support	\$1,303,585	4.5%	\$2,031,217	6.5%	\$2,056,542	6.5%	\$2,241,185	7.0%
Overhead and Operational	\$3,946,406	13.6%	\$6,936,460	22.2%	\$7,456,937	23.6%	\$8,204,533	25.6%
Nonoperational	\$11,252,445	38.9%	\$6,006,687	19.2%	\$4,608,457	14.6%	\$4,399,467	13.7%
<b>Grand Total</b>	<b>\$28,936,333</b>		<b>\$31,278,341</b>		<b>\$31,537,195</b>	<b>3%</b>	<b>\$32,060,688</b>	

	FY1999	FY2006	FY2008	FY2009
Student Instructional Expenditures (Academic Achievement plus Support)	47.5%	58.6%	61.7%	60.7%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data**  
**Spencer-Owen Community Schools (6195)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11100 Regular Programs; Elementary	\$3,952,549	\$4,952,422	\$6,159,940	\$7,016,880	78%	42%	14%
	11200 Regular Programs; Middle/Junior High	\$1,901,848	\$1,493,091	\$1,857,969	\$2,005,032	5%	34%	8%
	11300 Regular Programs; High School	\$2,268,125	\$2,492,250	\$2,940,994	\$3,471,733	53%	39%	18%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$14,753	\$47,403	\$52,703		257%	11%
	11410 Vocational Education; Agriculture A	\$70,398	\$66,166	\$110,264	\$102,194	45%	54%	-7%
	11460 Vocational Education; Occupational Home Economics	\$99,740	\$188,317	\$247,154	\$277,601	178%	47%	12%
	11480 Vocational Education; Industrial Education A	\$0	\$0	\$0	\$376			
	11590 Other Vocational Education Programs	\$92	\$107,538	\$67,777	\$27,813	> 500%	-74%	-59%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$365	\$22,116	\$14,848	\$9,641	> 500%	-56%	-35%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$0	\$7,155			
	11910 Other Regular Programs; Competency Testing	\$23,438	\$9,485	\$0	\$0	-100%	-100%	
	12110 Gifted And Talented; Gifted and Talented	\$22,928	\$12,745	\$28,475	\$48,412	111%	280%	70%
	12210 Mental Disabilities; Mild Mental Disabilities	\$241,165	\$590,363	\$726,507	\$962,401	299%	63%	32%
	12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$200,885	\$264,495	\$397,326		98%	50%
	12350 Physical Impairment; Homebound	\$1,712	\$1,144	\$2,160	\$4,217	146%	269%	95%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$27,630	\$86,006	\$101,762	\$83,067	201%	-3%	-18%
	12510 Culturally Different; Communication Disorders	\$103,206	\$86,959	\$138,710	\$171,017	66%	97%	23%
	12520 Culturally Different; Compensatory	\$0	\$0	\$0	\$3,006			
	12610 Learning Disability	\$504,187	\$466,193	\$571,329	\$697,149	38%	50%	22%
	12710 Equal Opportunity At Risk	\$90,883	\$0	\$0	\$0	-100%		
	12810 Special Education Preschool	\$61,043	\$190,740	\$165,775	\$158,378	159%	-17%	-4%
	12900 Other Special Programs	\$6,139	\$9,716	\$5,117	\$1,228	-80%	-87%	-76%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$5,990	\$24,056	\$22,946	\$25,495	326%	6%	11%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$0	\$23,309	\$17,762	\$787		-97%	-96%
	14100 Summer School Programs; Elementary	\$24,078	\$0	\$0	\$9,290	-61%		
	14200 Summer School Programs; Middle/Junior High School	\$4,207	\$0	\$0	\$0	-100%		
	14300 Summer School Programs; High School	\$42,098	\$0	\$8,773	\$30,332	-28%		246%
	15100 Enrichment Programs; Non-Credit	\$44,257	\$49,033	\$43,908	\$45,813	4%	-7%	4%
	16100 Remediation Testing	\$92,169	\$25,374	\$32,259	\$32,479	-65%	28%	1%
	16200 Preventive Remediation	\$87,569	\$58,071	\$58,992	\$68,515	-22%	18%	16%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$128,611	\$226,240	\$277,260	\$278,940	117%	23%	1%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$262,712	\$384,614	\$400,099	\$394,155	50%	2%	-1%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$14,264	\$0	\$0		-100%	
	22110 Improvement of Instruction; Service Area Direction	\$46,946	\$42,740	\$122,336	\$52,559	12%	23%	-57%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$21,207	\$178,448	\$61,489	\$66,172	212%	-63%	8%
	22130 Improvement of Instruction; Instructional Staff Training	\$4,991	\$0	\$0	\$0	-100%		
	22220 Library/Media Services; School Library	\$194,233	\$154,270	\$153,766	\$198,283	2%	29%	29%
	22230 Library/Media Services; Audiovisual	\$3,437	\$2,816	\$2,452	\$4,617	34%	64%	88%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$155,852	\$85,024	\$289,560	\$36,376	-77%	-57%	-87%
	22290 Library/Media Services; Other Educational Media Services	\$4,186	\$0	\$0	\$0	-100%		
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$1,099	\$0	\$0	\$0	-100%		
	22360 Instruction, Related Technology; Network Support	\$0	\$185,888	\$239,909	\$229,077		23%	-5%
	25510 Textbooks for Rent or Resale; Direction of Rental Service	\$0	\$18,578	\$24,308	\$26,668		44%	10%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$159,897	\$235,116	\$178,289	\$0	-100%	-100%	-100%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$21,722	\$17,671	\$10,142	\$4,109	-81%	-77%	-59%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$75,806	\$214,506			183%
	26497 2007 Account Code - Teachers Retirement Fund	\$437,631	\$698,562	\$358,369	\$0			
<b>Student Academic Achievement Total</b>		<b>\$11,118,339</b>	<b>\$13,414,964</b>	<b>\$15,829,102</b>	<b>\$17,215,502</b>	<b>55%</b>	<b>28%</b>	<b>9%</b>
<b>Student Instructional Support</b>								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$0	\$5,860	\$2,593			-56%
	21130 Attendance and Social Work Services; Social Work Services	\$0	\$26,904	\$2,706	\$500		-98%	-82%
	21210 Guidance Services; Service Area Direction	\$309,644	\$336,337	\$323,055	\$410,786	33%	22%	27%
	21220 Guidance Services; Counseling Services	\$2,899	\$5,660	\$5,797	\$0	-100%	-100%	-100%
	21230 Guidance Services; Appraisal Services	\$1,926	\$1,644	\$0	\$0	-100%	-100%	
	21340 Health Services; Nurse Services	\$34,317	\$49,951	\$54,104	\$59,477	73%	19%	10%
	21390 Health Services; Other Health Services	\$0	\$0	\$1,719	\$78			-95%
	21890 Special Education Administration; Other Special Education Administration	\$0	\$0	\$114	\$84			-26%
	24100 Office of The Principal	\$790,736	\$1,190,344	\$1,464,735	\$1,767,668	124%	49%	21%
<b>Student Instructional Support Total</b>		<b>\$1,139,522</b>	<b>\$1,610,839</b>	<b>\$1,858,090</b>	<b>\$2,241,185</b>	<b>97%</b>	<b>39%</b>	<b>21%</b>
<b>Overhead and Operational</b>								
	23110 Board of Education; Service Area Direction	\$29,759	\$28,069	\$38,434	\$42,623	43%	52%	11%
	23150 Board of Education; Legal Services	\$12,181	\$25,528	\$17,189	\$11,452	-6%	-55%	-33%
	23160 Board of Education; Promotion Expenses	\$2,159	\$0	\$1,688	\$3,879	80%		130%
	23210 Executive Administration; Office of The Superintendent	\$238,271	\$318,708	\$416,366	\$555,400	133%	74%	33%
	25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$107,376	\$322,741			201%
	25160 Fiscal Services; Financial Accounting	\$5,777	\$8,480	\$9,470	\$10,971	90%	29%	16%
	25191 Other Fiscal Services; Refund of Revenue	\$1,270	\$2,880	\$6,550	\$523,068	> 500%	> 500%	> 500%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data**  
**Spencer-Owen Community Schools (6195)**

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	25196 Other Fiscal Services; Cash Change	\$0	\$0	\$0	\$650			
	25400 Planning, Research, Development and Evaluation	\$12,772	\$8,638	\$13,020	\$14,210	11%	65%	9%
	25990 Other Support Services, Central	\$0	\$353,681	\$13,424	\$23,761		-93%	77%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$31,731	\$68,091	\$36,209	\$0	-100%	-100%	-100%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,076,926	\$2,056,734	\$2,455,069	\$2,797,416	160%	36%	14%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$2,157	\$15,805	\$32,715	\$10,603	392%	-33%	-68%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$140,560	\$133,321	\$143,263	\$151,055	7%	13%	5%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$624	\$2,475	\$1,408	\$0			
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$0	\$0	\$5,000			
	26700 Operation and Maintenance of Plant Services; Insurance	\$197,753	\$181,435	\$154,762	\$307,094	55%	69%	98%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$134,887	\$303,111	\$509,887	\$320,780	138%	6%	-37%
	27010 Student Transportation; Service Area Direction	\$76,491	\$78,141	\$117,876	\$103,302	35%	32%	-12%
	27100 Student Transportation; Vehicle Operation	\$148,058	\$244,782	\$347,295	\$260,119	76%	6%	-25%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$47,654	\$103,011	\$57,343	\$60,647	27%	-41%	6%
	27400 Student Transportation; Purchase of School Buses	\$29,846	\$74,025	\$29,523	\$29,935	0%	-60%	1%
	27500 Student Transportation; Insurance on Buses	\$13,363	\$0	\$42	\$183	-99%		336%
	27700 Student Transportation; Contracted Transportation Services	\$896,192	\$1,463,065	\$1,595,928	\$1,577,136	76%	8%	-1%
	27900 Student Transportation; Other Student Transportation Services	\$0	\$29	\$0	\$0		-100%	
	31200 Food Services Operations; Food Preparation and Dispensing	\$295,289	\$363,548	\$426,354	\$480,965	63%	32%	13%
	31400 Food Services Operations; Food Purchases	\$338,145	\$526,819	\$627,520	\$591,543	75%	12%	-6%
<b>Overhead and Operational Total</b>		<b>\$3,731,865</b>	<b>\$6,360,375</b>	<b>\$7,158,709</b>	<b>\$8,204,533</b>	<b>120%</b>	<b>29%</b>	<b>15%</b>
<b>Nonoperational</b>								
	33100 Community Service Operations; Direction of Community Services	\$2,361	\$1,376	\$903	\$8,718	269%	> 500%	> 500%
	33500 Welfare Activities Services	\$4,277	\$698	\$560	\$0	-100%	-100%	-100%
	33910 High School Band Uniforms	\$0	\$0	\$2,515	\$3,498			39%
	33930 Latch Key Kid Program	\$12,451	\$22,609	\$37,357	\$19,412	56%	-14%	-48%
	33940 Child Care Services	\$0	\$45,411	\$67,369	\$47,567		5%	-29%
	33990 Other Community Services; Other	\$2,089	\$1,350	\$23,978	\$19,632	> 500%	> 500%	-18%
	43000 Facilities Acquisition and Construction; Professional Services	\$3,592,490	\$0	\$0	\$0	-100%		
	45100 Building Acquisition, Construction and Improvements	\$5,836,957	\$2,580,979	\$1,087,485	\$875,888	-85%	-66%	-19%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$5,500	\$15,299	\$18,985		245%	24%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$161,892	\$0	\$0		-100%	
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$180,000	\$345,519	\$103,638	\$61,905	-66%	-82%	-40%
	51100 Debt Services; Principal on Debt; Bonds	\$485,000	\$110,000	\$110,000	\$122,000	-75%	11%	11%
	52100 Debt Services; Interest on Debt; Bonds	\$20,886	\$146,001	\$138,917	\$153,622	> 500%	5%	11%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$63,900	\$67,080	\$70,563		10%	5%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$947,000	\$954,000	\$779,000	\$585,000	-38%	-39%	-25%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$280,500	\$531,500			89%
	54100 Veterans' Memorial Fund; Principal	\$2,846	\$0	\$0	\$0	-100%		
	54200 Common School Fund; Principal	\$164,287	\$1,554,495	\$1,433,867	\$1,012,773	> 500%	-35%	-29%
	54250 Common School Fund; Interest	\$0	\$0	\$449,581	\$868,404			93%
<b>Nonoperational Total</b>		<b>\$11,250,645</b>	<b>\$5,993,730</b>	<b>\$4,598,050</b>	<b>\$4,399,467</b>	<b>-61%</b>	<b>-27%</b>	<b>-4%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$226,049	\$223,518	\$118,094	\$0			
	26492 2007 Account Code - Social Security	\$881,704	\$1,090,721	\$533,246	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$24,396	\$90,251	\$7,356	\$0			
	26494 2007 Account Code - Group Insurance	\$562,666	\$2,419,329	\$1,299,138	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$1,148	\$21,383	\$9,323	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$53,231	\$126,086	\$0			
<b>Prorated By Fund Total</b>		<b>\$1,695,963</b>	<b>\$3,898,432</b>	<b>\$2,093,243</b>	<b>\$0</b>			